



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Gilbert Brewer Date Reviewed: October 30, 2001

Ancillary Document being reviewed (provide number and title): Audit Directive 8144.2 Silk Screen Printing Process

Date last Issued: October 13, 1988

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-144 Printing Industry

Purpose of the document: This directive explains that the intermediate steps of a silk-screen printing process are similar to those used in more conventional printing processes and are, therefore, subject to the same tax treatment described in ETA 417.12.144 (Printing industry -- Use tax on consumable materials and supplies) and 456.08.143 (Tax liability of print shops -- Plat production and printing charges). It also notes that persons producing silk-screened products and selling those products outside the state incur manufacturing B&O liability.

Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
X	



	Yes	No
Does the document provide information not currently in the rule? (But see explanation below)	<input checked="checked" type="checkbox"/>	<input type="checkbox"/>

Review recommendation:	A. Update	<input type="checkbox"/>
	B. Repeal	<input checked="checked" type="checkbox"/>
	C. Leave as is	<input type="checkbox"/>
	D. Incorporate into rule and repeal	<input type="checkbox"/>

Briefly explain your recommendation:

This document is no longer needed. Det. 92-352, 12 WTD 509 (1992), and Det. 88-351, 6 WTD 371 (1988), sufficiently address these issues.

Manager Action: ☐ Accepted recommendation Date: _____

☐ Returned for further review Date: _____

Comments _____